

**Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 24-0384.02 Alison Killen x4350

HOUSE BILL 24-1056

HOUSE SPONSORSHIP

Frizell and Marshall, Weissman

SENATE SPONSORSHIP

Hansen and Kolker,

House Committees
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING PROPERTY SUBJECT TO A PROPERTY TAX LIEN, AND, IN**
102 **CONNECTION THEREWITH, MODERNIZING STATUTES RELATED TO**
103 **THE ISSUANCE OF A TREASURER'S DEED FOR PROPERTY SUBJECT**
104 **TO A PROPERTY TAX LIEN TO ALIGN WITH A FEDERAL SUPREME**
105 **COURT DECISION.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov/>.)

Legislative Oversight Committee Concerning Tax Policy.
Under current law, a county treasurer is required to issue a treasurer's

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

deed for a property, upon the presentation of a certificate of purchase of a tax lien for that property, if certain redemption and timing conditions are satisfied. **Sections 1 to 3** of the bill end this requirement.

Section 4 establishes a process by which the lawful holder of a certificate of purchase of a tax lien (lawful holder) may apply for a public auction for the sale of a certificate of option for treasurer's deed (public auction). If the public auction results in an "overbid", meaning the purchaser of the sale of a certificate of option for treasurer's deed pays an amount in excess of the value of the tax lien, then the amount of the overbid must be paid in order of recording priority to junior lienors who have filed a notice of intent to redeem. After payment to all lienors, any remaining overbid must be paid to the owner of the property subject to the tax lien. By providing for payment of any remaining overbid amount to the property owner, the bill brings Colorado law into compliance with the United States supreme court's recent decision affirming a property owner's constitutional right to the value of their property in excess of their tax debt.

The bill specifies the required application form and deposit amount for a lawful holder of a certificate of purchase for a tax lien to request a public auction and the notice requirements, including by mailing, publication, and posting. The treasurer must review the title work for the property and include known interested parties in the notice process.

The bill specifies the general manner and timing of the public auction to be conducted by the treasurer. The bill also provides procedural guidance in case of certain events, including continuance of the public auction, the effect of a bankruptcy filing related to the property, the withdrawal of a notice of public auction, and the redemption of the tax lien prior to the public auction.

At the public auction, the treasurer must only accept bids that are greater than the combined value of the amount owed to the lawful holder and the fees and costs incurred by the treasurer in complying with new article 11.5 of title 39. If no such bid is made and paid to the treasurer, then the lawful holder is deemed the purchaser of the certificate of option for treasurer's deed.

If the lawful holder is not the purchaser of the certificate of option for treasurer's deed, the lawful holder is still entitled to redeem the property subject to the tax lien if certain procedural requirements are met, including payment to the purchaser of all sums necessary to redeem. Junior lienholders may also file for redemption, but only as to a portion of the overbid, and only if certain procedural requirements are met. The treasurer may issue a treasurer's deed to the purchaser of a certificate of option for treasurer's deed for the relevant property.

If the property remains unredeemed, the lawful holder of the certificate of option for treasurer's deed may present the certificate, along with other required documentation, to the treasurer and obtain a

treasurer's deed, giving full rights to the property.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, 39-11-120, **amend**
3 (1) and (4) as follows:

4 **39-11-120. Presentation of certificates for deed.** (1) ~~At~~ BEFORE
5 THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**, any time after the
6 expiration of the term of three years from the date of the sale of any tax
7 lien on any land, or interest therein or improvements thereon, for
8 delinquent taxes, on demand of the purchaser or lawful holder of the
9 certificate of such tax lien, other than the county wherein such property
10 is situated, and on presentation of such certificate of purchase or properly
11 authenticated order of the board of county commissioners, where the
12 certificate has been lost or wrongfully withheld from the owner, and upon
13 proof of compliance with section 39-11-128, the treasurer shall make out
14 a deed for each such lot, parcel, interest, or improvement for which a tax
15 lien was sold and which remains unredeemed and deliver the same to
16 such purchaser or lawful holder of such certificate or order.

17 (4) BEFORE THE EFFECTIVE DATE OF **HOUSE BILL 24-1056**,
18 whenever any tax lien on any lot or parcel of land, interest therein, or
19 improvement thereon is bid in by or for the county, city, town, or city and
20 county at any tax sale, and a certificate of purchase is made to such
21 county, city, town, or city and county therefor, the treasurer of such
22 county, city, town, or city and county may sell, assign, and deliver any
23 such certificate to any person who desires to purchase the same upon
24 payment to the treasurer of the amount for which said tax lien was bid in
25 by the county, city, town, or city and county with interest and costs

1 accrued thereon from the date of sale, together with a fee for making such
2 assignment, as provided in section 30-1-102, ~~C.R.S.~~, and the taxes
3 assessed thereon since the date of such sale or, in case of a county, city,
4 town, or city and county, for such sum as the board of county
5 commissioners or other board authorized to perform the duties of a board
6 of county commissioners at any regular or special meeting may decide
7 and authorize by order duly entered in the recorded proceedings of such
8 board. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, whenever
9 any tax lien on any lot or parcel of land, interest therein, or improvement
10 thereon is bid in by or for a city, town, or city and county, as the case may
11 be, such city, town, or city and county shall be entitled to a deed, as
12 provided for purchasers at tax sales.

13 **SECTION 2.** In Colorado Revised Statutes, 39-11-128, **amend**
14 (1) introductory portion as follows:

15 **39-11-128. Condition precedent to deed - notice.** (1) BEFORE
16 THE EFFECTIVE DATE OF HOUSE BILL 24-1056, before any purchaser, or
17 assignee of such purchaser, of a tax lien on any land, town or city lot, or
18 mining claim sold for taxes or special assessments due either to the state
19 or any county or incorporated town or city within the same at any sale of
20 tax liens for delinquent taxes levied or assessments authorized by law is
21 entitled to a deed for the land, lot, or claim so purchased, he shall make
22 request upon the treasurer, who shall then comply with the following:

23 **SECTION 3.** In Colorado Revised Statutes, 39-11-142, **amend**
24 (1), (2), (3), (6)(a), (6)(c), and (7) as follows:

25 **39-11-142. Disposition of certificates held by counties.**
26 (1) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where
27 a tax lien on real estate has been struck off to the county at tax sales and

1 the county has held the certificate of sale for three years or more, the
2 board of county commissioners may apply for and receive a tax deed in
3 like manner as is provided by law in the case of delinquent tax sale
4 certificates held by individuals. The board of county commissioners,
5 whenever the county becomes entitled to a tax deed, may cause the
6 treasurer to issue, serve, and publish notices, pursuant to law, of
7 application for such tax deed in like manner as in the case of individual
8 certificate holders.

9 (2) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases
10 where the county has held the tax certificate for five years or more and
11 such real estate is not located within the limits of any incorporated town
12 or city within the said county, the county may include in one request or
13 demand any or all separate parcels of real estate for which it holds tax
14 sale certificates for sales in any one year, and the board of county
15 commissioners may apply for and receive tax deeds therefor. BEFORE THE
16 EFFECTIVE DATE OF HOUSE BILL 24-1056, in cases where the county has
17 held the tax certificate for eight years and in the opinion of the board of
18 county commissioners such real estate is not used, operated, or
19 maintained wholly or in part in the interest or for the benefit of the public,
20 said board shall apply for and receive a tax deed therefor.

21 (3) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon
22 making application in the case of tax certificates held by the counties for
23 five years or more, the treasurer shall not be required to give the notice
24 that a request or demand for tax deed has been made upon him provided
25 for in section 39-11-128. The treasurer, in lieu of such notice, at least
26 sixty days before the day said tax deed issues, shall give notice by
27 registered or certified mail, addressed to the last-known residence of the

1 person in whose name the real estate is assessed for the years during
2 which said taxes have not been paid, that a tax deed has been applied for
3 on the particular described property and that said tax deed will issue on
4 a day certain. BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, the
5 treasurer shall also post in a public place in the county courthouse OFFICE
6 OF THE TREASURER AND ON THE TREASURER'S WEBSITE, at least sixty days
7 before said deed issues, a notice stating that a deed will be issued to the
8 county on the real estate described in said notice. Said notice shall contain
9 the name of the person to whom the property is assessed together with the
10 date said tax deed will issue.

11 (6) (a) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, in
12 all cases where a tax lien on real property has been struck off to the
13 county at a tax sale and the county has held the certificate of sale for
14 thirty years or more without obtaining a tax deed as provided in this
15 section, then such certificate may be declared void and of no effect.

16 (c) BEFORE THE EFFECTIVE DATE OF HOUSE BILL 24-1056, upon
17 being presented with such list, the board of county commissioners shall
18 determine that the tax liens were struck off to the county, that such
19 certificates of sale relating thereto have been held by the county for thirty
20 years or more, and that no tax deed has been obtained or applied for as
21 provided in this section. Upon making such determination, the board of
22 county commissioners may declare that such certificates are void, and an
23 order to that effect shall be duly entered in the recorded proceedings of
24 the board, which order shall direct the treasurer to cancel such certificates
25 of sale.

26 (7) It is the duty of the treasurer at least once each year to prepare
27 and present, at any regular or special meeting of the board of county

1 commissioners, a list of all tax liens on all real property struck off to the
2 county and all certificates of sale relating thereto, which certificates have
3 been held by the county for three years or more without obtaining a deed
4 or being otherwise disposed of under this article 11 OR ARTICLE 11.5 OF
5 THIS TITLE 39.

6 **SECTION 4.** In Colorado Revised Statutes, **add** 39-11-153 as
7 follows:

8 **39-11-153. Interaction with other law.** NOTWITHSTANDING ANY
9 LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,
10 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES
11 ESTABLISHED IN ARTICLE 11.5 OF TITLE 39 AND SHALL NOT FOLLOW THE
12 PROCEDURES ESTABLISHED IN THIS ARTICLE 11. NOTWITHSTANDING ANY
13 LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A TREASURER SHALL
14 NOT ISSUE A DEED PURSUANT TO THIS ARTICLE 11.

15 **SECTION 5.** In Colorado Revised Statutes, **add** article 11.5 to
16 title 39 as follows:

17 **ARTICLE 11.5**

18 **Issuance of Treasurer's Deeds**

19 **39-11.5-101. Definitions.** AS USED IN THIS ARTICLE 11.5, UNLESS
20 THE CONTEXT OTHERWISE REQUIRES:

21 (1) "CERTIFICATE OF OPTION FOR TREASURER'S DEED" MEANS THE
22 CERTIFICATE OF OPTION FOR TREASURER'S DEED ISSUED BY A TREASURER
23 PURSUANT TO SECTION 39-11.5-115 (1).

24 (2) "CERTIFICATE OF PURCHASE" MEANS THE CERTIFICATE OF
25 PURCHASE PREPARED BY A TREASURER FOR THE PURCHASER OF A TAX LIEN
26 IN ACCORDANCE WITH SECTION 39-11-117.

27 (3) "IMMEDIATE FAMILY" MEANS AN INDIVIDUAL'S:

- 1 (a) SPOUSE;
- 2 (b) PARTNER IN A CIVIL UNION;
- 3 (c) PARENT;
- 4 (d) MINOR CHILD UNDER EIGHTEEN YEARS OF AGE;
- 5 (e) SIBLING WHO IS UNDER EIGHTEEN YEARS OF AGE AND FOR
- 6 WHOM THE INDIVIDUAL STANDS IN LOCO PARENTIS; OR
- 7 (f) SIBLING WHO IS INCAPABLE OF SELF-CARE DUE TO A MENTAL OR
- 8 PHYSICAL DISABILITY OR A LONG-TERM ILLNESS.
- 9 (4) "INVESTMENT BALANCE" MEANS THE REDEEMABLE AMOUNT A
- 10 TAX LIEN.
- 11 (5) "JUNIOR LIEN" MEANS A LIEN OR ENCUMBRANCE UPON THE
- 12 PROPERTY FOR WHICH THE AMOUNT DUE AND OWING THEREUNDER IS
- 13 SUBORDINATE TO THE TAX LIEN.
- 14 (6) "KNOWN INTERESTED PARTY NOTICE" MEANS THE NOTICE THAT
- 15 INCLUDES:
- 16 (a) THE NAMES AND ADDRESSES OF THE PERSONS ON THE MAILING
- 17 LIST CREATED BY A TREASURER PURSUANT TO SECTION 39-11.5-104 (2);
- 18 (b) THE INFORMATION COLLECTED BY THE TREASURER PURSUANT
- 19 TO SECTION 39-11-114;
- 20 (c) THE DATE AND TIME OF THE PUBLIC AUCTION, INCLUDING, IF
- 21 APPLICABLE, THE DATE TO WHICH THE TREASURER HAS CONTINUED THE
- 22 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106 (1);
- 23 (d) IF THE PUBLIC AUCTION IS NOT CONDUCTED BY MEANS OF THE
- 24 INTERNET OR OTHER ELECTRONIC MEDIUM, THE LOCATION OF THE PUBLIC
- 25 AUCTION;
- 26 (e) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE
- 27 INTERNET OR OTHER ELECTRONIC MEDIUM:

1 (I) THE ELECTRONIC ADDRESS FOR THE PUBLIC AUCTION;
2 (II) THE LOCATION OF COMPUTER WORKSTATIONS THAT ARE
3 AVAILABLE TO THE PUBLIC AND INFORMATION ABOUT HOW TO OBTAIN
4 INSTRUCTIONS ON ACCESSING THE PUBLIC AUCTION AND SUBMITTING BIDS;
5 AND

6 (III) A STATEMENT THAT THE BIDDING RULES FOR THE PUBLIC
7 AUCTION WILL BE POSTED ON THE INTERNET OR OTHER ELECTRONIC
8 MEDIUM USED TO CONDUCT THE AUCTION AT LEAST FOURTEEN CALENDAR
9 DAYS BEFORE THE DATE OF THE AUCTION; AND

10 (f) A LEGIBLE COPY OF SECTIONS 39-11.5-104, 39-11.5-111,
11 39-11.5-113, AND 39-11.5-114.

12 (7) "LAWFUL HOLDER" MEANS THE PERSON IN POSSESSION OF A
13 CERTIFICATE OF PURCHASE FOR A TAX LIEN ISSUED IN ACCORDANCE WITH
14 ARTICLE 11 OF THIS TITLE 39, OR THE ASSIGNEE OR ATTORNEY OF SUCH A
15 HOLDER.

16 (8) "LIENOR" MEANS A PERSON WHO IS A BENEFICIARY, HOLDER,
17 OR GRANTEE OF A JUNIOR LIEN ON THE PROPERTY OR THAT PERSON'S
18 ASSIGNEE OR ATTORNEY.

19 (9) "MAILING LIST" MEANS THE LIST ASSEMBLED BY THE
20 TREASURER PURSUANT TO SECTION 39-11.5-104 (2)(a) THAT CONTAINS
21 THE NAMES AND ADDRESSES OF THE FOLLOWING PERSONS:

- 22 (a) THE ORIGINAL PURCHASER OF THE TAX LIEN;
- 23 (b) ANY PERSON KNOWN OR BELIEVED BY THE TREASURER TO BE
24 A LIENOR;
- 25 (c) THE OCCUPANT OF THE PROPERTY, ADDRESSED TO "OCCUPANT"
26 AT THE ADDRESS OF THE PROPERTY AND, IF DIFFERENT, THE PROPERTY
27 OWNER; AND

1 (d) A LESSEE WITH AN UNRECORDED POSSESSORY INTEREST IN THE
2 PROPERTY AT THE ADDRESS OF THE PREMISES OF THE LESSEE AND, IF
3 DIFFERENT, THE ADDRESS OF THE PROPERTY.

4 (10) "OVERBID" MEANS THE AMOUNT IN EXCESS OF THE MINIMUM
5 BID ACCEPTED BY THE TREASURER PURSUANT TO SECTION 39-11.5-108
6 (3)(a).

7 (11) "PROPERTY" MEANS THE PROPERTY SUBJECT TO A TAX LIEN,
8 THE CERTIFICATE OF PURCHASE FOR WHICH IS HELD BY A LAWFUL HOLDER.

9 (12) "PROPERTY OWNER" MEANS THE OWNER OF A PROPERTY
10 SUBJECT TO A TAX LIEN.

11 (13) "PUBLIC AUCTION" MEANS AN AUCTION CONDUCTED
12 PURSUANT TO THIS ARTICLE 11.5.

13 (14) "PURCHASER" MEANS:

14 (a) THE PERSON TO WHOM THE TREASURER AWARDS CERTIFICATE
15 OF OPTION FOR TREASURER'S DEED PURSUANT TO SUBSECTION
16 39-11.5-110.

17 (b) THE PERSON TO WHOM THE TREASURER OFFERS THE
18 CERTIFICATE OF OPTION FOR TREASURER'S DEED PURSUANT TO SECTION
19 39-11.5-110 AND WHO PAYS THE AMOUNT OWED; OR

20 (c) IF NO VALID BIDS ARE RECEIVED AT THE PUBLIC AUCTION AND
21 PAID AND THE LAWFUL HOLDER DOES NOT FILE A WITHDRAWAL OF THE
22 NOTICE OF PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-106, THE
23 LAWFUL HOLDER BECOMES THE PROPERTY PURCHASER.

24 (15) "TAX LIEN" MEANS THE LIEN ON ANY LAND, TOWN OR CITY
25 LOT, OR MINING CLAIM SOLD FOR SPECIAL ASSESSMENTS, TAXES, OR
26 SPECIAL ASSESSMENTS AND TAXES DUE EITHER TO THE STATE OR ANY
27 COUNTY OR INCORPORATED TOWN OR CITY FOR WHICH THE TREASURER

1 ISSUED A CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER.

2 (16) "TREASURER" HAS THE SAME MEANING AS SET FORTH IN
3 SECTION 39-1-102(17), AS APPLIED TO THE COUNTY IN WHICH A PROPERTY
4 IS LOCATED.

5 (17) "TREASURER'S DEED" MEANS THE DEED ISSUED BY THE
6 TREASURER IN ACCORDANCE WITH SECTION 39-11.5-116 (1).

7 **39-11.5-102. Application for public auction - contents - fee.**

8 (1) AT ANY TIME AT LEAST THREE YEARS FROM THE DATE OF THE SALE OF
9 A TAX LIEN PURSUANT TO ARTICLE 11 OF THIS TITLE 39, A LAWFUL HOLDER
10 MAY FILE AN APPLICATION FOR A PUBLIC AUCTION OF A CERTIFICATE OF
11 OPTION FOR TREASURER'S DEED FOR THE PROPERTY SUBJECT TO THE TAX
12 LIEN DESCRIBED IN THE CERTIFICATE OF PURCHASE HELD BY THE LAWFUL
13 HOLDER. IN SO DOING, THE LAWFUL HOLDER SHALL FILE AN APPLICATION
14 FOR PUBLIC AUCTION IN A FORM AND MANNER DETERMINED BY THE
15 TREASURER AS FOLLOWS:

16 **APPLICATION FOR A PUBLIC AUCTION OF A**
17 **CERTIFICATE OF OPTION FOR TREASURER'S DEED TO THE**
18 **COUNTY TREASURER OF _____ COUNTY,**
19 **COLORADO:**

20 The undersigned, as the holder of Treasurer's Tax Lien Sale
21 Certificate of Purchase No. _____ issued pursuant to the
22 tax lien sale held on the ____ day of _____, 20__, for
23 the taxes and/or special assessments for the tax year
24 _____ hereby request that you, as County Treasurer, give
25 notice and take such proceedings as are required by
26 39-11.5-102, C.R.S., so that the undersigned may begin the
27 process to obtain a Treasurer's Deed to the property

1 described in said Treasurer's Tax Lien Sale Certificate,
2 more particularly described as follows, to-wit:

3 **LEGAL DESCRIPTION:**

4 situated in the County of _____, State of
5 Colorado.

6 **PROPERTY ADDRESS:** _____

7 **SCHEDULE NUMBER:** _____

8 **PARCEL NUMBER:** _____

9 **CURRENT ASSESSED OWNER:** _____

10 **T.D. REFERENCE NUMBER:** _____

11 **THE AMOUNT OF THE OUTSTANDING**
12 **INVESTMENT BALANCE OF THE TAX LIEN AS**
13 **OF THE DATE OF THE FILING OF THE**
14 **A P P L I C A T I O N F O R P U B L I C**
15 **AUCTION:** _____

16 **LAWFUL HOLDER NAME:** _____

17 **ADDRESS OR PO BOX:** _____

18 **CITY/STATE/ZIP CODE:** _____

19 **COUNTY OF RESIDENCE:** _____

20 **LAWFUL HOLDER NAME:** _____

21 **LAWFUL HOLDER SIGNATURE:** _____

22 **DATE:** _____

23 (2) THE TREASURER MAY REQUIRE THE LAWFUL HOLDER TO MAKE
24 A DEPOSIT IN AN AMOUNT DETERMINED BY THE TREASURER TO INCLUDE
25 THE TREASURER'S FEE FOR RECORDING THE APPLICATION IN AN AMOUNT
26 EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(I) PLUS
27 THE AMOUNT NECESSARY TO COVER THE ACTUAL AND REASONABLE COSTS

1 TO THE TREASURER TO ADMINISTER THE PUBLIC AUCTION AND OTHERWISE
2 ENSURE COMPLIANCE WITH THE REQUIREMENTS OF THIS ARTICLE 11.5.

3 **39-11.5-103. Review of application for public auction.** (1) NO
4 LATER THAN FIVE BUSINESS DAYS FOLLOWING THE RECEIPT OF AN
5 APPLICATION FOR PUBLIC AUCTION FILED BY A LAWFUL HOLDER PURSUANT
6 TO SECTION 39-11.5-102, THE TREASURER SHALL REVIEW THE
7 APPLICATION TO DETERMINE WHETHER IT COMPLIES WITH THE
8 REQUIREMENTS OF THIS ARTICLE 11.5.

9 (2) IF THE TREASURER DETERMINES THAT THE APPLICATION FOR
10 PUBLIC AUCTION COMPLIES WITH THE REQUIREMENTS OF THIS ARTICLE
11 11.5, THE TREASURER SHALL RECORD THE APPLICATION FOR PUBLIC
12 AUCTION AND THE ORIGINAL CERTIFICATE OF PURCHASE, IF NOT
13 PREVIOUSLY RECORDED, WITH THE OFFICE OF THE COUNTY CLERK AND
14 RECORDER NO LATER THAN TEN BUSINESS DAYS FOLLOWING THE RECEIPT
15 OF THE APPLICATION.

16 **39-11.5-104. Notice of public auction.** (1) NO MORE THAN
17 THIRTY CALENDAR DAYS AFTER RECORDING THE APPLICATION FOR PUBLIC
18 AUCTION PURSUANT TO SECTION 39-11.5-103 (2), THE TREASURER SHALL
19 MAIL A NOTICE TO THE PROPERTY ADDRESS SET FORTH IN THE
20 APPLICATION FOR PUBLIC AUCTION.

21 (2) NO MORE THAN TWENTY CALENDAR DAYS AFTER EITHER
22 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW
23 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER
24 CONCERNING THE PROPERTY, THE TREASURER SHALL CREATE A MAILING
25 LIST, MAIL A KNOWN INTERESTED PARTY NOTICE TO THE PERSONS ON THE
26 MAILING LIST, AND ADD THE FIRST AND LAST PUBLICATION DATES, IF NOT
27 ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE

1 TREASURER'S OFFICE WEBSITE.

2

3 (3) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN
4 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE
5 TREASURER SHALL POST A KNOWN INTERESTED PARTY NOTICE ON THE
6 PROPERTY.

7 (4) NO MORE THAN SIXTY CALENDAR DAYS NOR LESS THAN
8 FORTY-FIVE CALENDAR DAYS PRIOR TO THE PUBLIC AUCTION, THE
9 TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE AND
10 ADD THE FIRST AND LAST PUBLICATION DATES IF NOT ALREADY
11 SPECIFIED IN THE KNOWN INTERESTED PARTY NOTICE, ON THE
12 TREASURER'S OFFICE WEBSITE.

13 (5) NO LESS THAN TWENTY-EIGHT CALENDAR DAYS PRIOR TO THE
14 PUBLIC AUCTION, THE TREASURER SHALL POST THE KNOWN
15 INTERESTED PARTY NOTICE AND ADD THE FIRST AND LAST PUBLICATION
16 DATES IF NOT ALREADY SPECIFIED IN THE KNOWN INTERESTED PARTY
17 NOTICE, IN A CONSPICUOUS PLACE IN THE TREASURER'S OFFICE OR ON THE
18 TREASURER'S OFFICE WEBSITE.

19 (6) NO LESS THAN THIRTY CALENDAR DAYS AFTER EITHER
20 RECEIVING THE RESULTS OF THE TITLE SEARCH OR COMPLETING A REVIEW
21 OF RELEVANT COUNTY RECORDS OF THE COUNTY CLERK AND RECORDER
22 CONCERNING THE PROPERTY PURSUANT TO SECTION 39-11.5-104 (2), IF
23 THE PROPERTY THAT IS THE SUBJECT OF THE PUBLIC AUCTION IS FIVE
24 HUNDRED DOLLARS OR MORE, THE TREASURER SHALL COMMENCE
25 PUBLICATION OF THE KNOWN INTERESTED PARTY NOTICE FOR THREE
26 WEEKS, WHICH MEANS PUBLICATION ONCE EACH WEEK FOR THREE
27 SUCCESSIVE WEEKS IN A NEWSPAPER THAT IS PUBLISHED DAILY, WEEKLY,

1 OR SEMIWEEKLY IN THE COUNTY. IF THERE IS NO SUCH NEWSPAPER, THEN
2 THE TREASURER SHALL POST THE NOTICE CONSPICUOUSLY IN THE OFFICES
3 OF THE COUNTY CLERK AND RECORDER, THE TREASURER, AND THE
4 ASSESSOR AND IN AT LEAST TWO OTHER PUBLIC PLACES IN THE COUNTY
5 SEAT.

6 (7) IF ANY NOTICE SENT PURSUANT TO THIS SECTION IS RETURNED
7 AS UNDELIVERABLE, THE COUNTY TREASURER SHALL CONDUCT A
8 REASONABLE SEARCH TO LOCATE AND NOTIFY THE PROPERTY OWNER OF
9 RECORD.

10 **39-11.5-105. Date of public auction.** THE TREASURER SHALL
11 HOLD THE PUBLIC AUCTION NO MORE THAN ONE HUNDRED TWENTY-FIVE
12 CALENDAR DAYS NOR LESS THAN ONE HUNDRED TEN CALENDAR DAYS
13 AFTER THE DATE OF THE FIRST PUBLICATION OF THE KNOWN INTERESTED
14 PARTY NOTICE PUBLISHED BY THE TREASURER PURSUANT TO SECTION
15 39-11.5-104 (1).

16 **39-11.5-106. Continuance of public auction - effect of**
17 **bankruptcy - withdrawal of notice of public auction - redemption of**
18 **tax lien prior to public auction. (1) Continuance.** NOTWITHSTANDING
19 SECTION 39-11.5-105, FOR ANY REASON DEEMED BY THE TREASURER TO
20 BE GOOD CAUSE OR UPON WRITTEN REQUEST BY THE LAWFUL HOLDER, AT
21 ANY TIME BEFORE COMMENCEMENT OF THE PUBLIC AUCTION, THE
22 TREASURER MAY CONTINUE THE PUBLIC AUCTION TO A LATER DATE BY
23 MAKING, AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC AUCTION,
24 AN ORAL ANNOUNCEMENT OF THE TIME AND PLACE OF SUCH
25 CONTINUANCE, OR BY POSTING OR PROVIDING A NOTICE OF THE
26 CONTINUANCE AT THE TIME AND PLACE DESIGNATED FOR THE PUBLIC
27 AUCTION, WHICH NOTICE MUST INCLUDE THE TIME AND PLACE TO WHICH

1 THE PUBLIC AUCTION IS CONTINUED. EXCEPT AS PROVIDED IN SUBSECTION
2 (2)(b)(I) OF THIS SECTION, A PUBLIC AUCTION THAT IS NOT HELD ON THE
3 THEN-SCHEDULED DATE OF PUBLIC AUCTION AND IS NOT CONTINUED FROM
4 THE THEN-SCHEDULED DATE OF PUBLIC AUCTION PURSUANT TO THIS
5 SUBSECTION (1) IS DEEMED CONTINUED FOR A PERIOD OF ONE WEEK, AND
6 FROM WEEK TO WEEK THEREAFTER, UNTIL THE PUBLIC AUCTION IS HELD OR
7 OTHERWISE CONTINUED PURSUANT TO THIS SUBSECTION (1). A PUBLIC
8 AUCTION SHALL NOT BE CONTINUED TO A DATE LATER THAN TWELVE
9 MONTHS FROM THE ORIGINALLY DESIGNATED DATE IN THE NOTICE OF
10 PUBLIC AUCTION, EXCEPT AS PROVIDED IN SUBSECTION (2) OF THIS
11 SECTION.

12 (2) **Effect of bankruptcy proceedings.** (a) IF ALL PUBLICATIONS
13 OF THE KNOWN INTERESTED PARTY NOTICE PRESCRIBED BY SECTION
14 39-11.5-104 HAVE BEEN COMPLETED BEFORE A BANKRUPTCY PETITION
15 HAS BEEN FILED THAT AUTOMATICALLY STAYS THE TREASURER FROM
16 CONDUCTING THE PUBLIC AUCTION, THE TREASURER SHALL ANNOUNCE,
17 POST, OR PROVIDE NOTICE OF THAT FACT ON THE THEN-SCHEDULED DATE
18 OF PUBLIC AUCTION, TAKE NO ACTION AT THE THEN-SCHEDULED PUBLIC
19 AUCTION, AND ALLOW THE PUBLIC AUCTION TO BE AUTOMATICALLY
20 CONTINUED FROM WEEK TO WEEK IN ACCORDANCE WITH SUBSECTION (1)
21 OF THIS SECTION UNLESS OTHERWISE REQUESTED IN WRITING PRIOR TO
22 ANY SUCH DATE OF PUBLIC AUCTION BY THE LAWFUL HOLDER.

23 (b) (I) IF THE PUBLICATIONS OF THE KNOWN INTERESTED PARTY
24 NOTICE PRESCRIBED BY SECTION 39-11.5-104 HAVE NOT BEEN STARTED OR
25 IF ALL THE PUBLICATIONS HAVE NOT BEEN COMPLETED BEFORE THE DAY
26 A BANKRUPTCY PETITION HAS BEEN FILED THAT AUTOMATICALLY STAYS
27 THE TREASURER FROM CONDUCTING THE PUBLIC AUCTION, THE TREASURER

1 SHALL IMMEDIATELY CANCEL ANY REMAINING PUBLICATIONS OF THE
2 KNOWN INTERESTED PARTY NOTICE AND, ON THE DATE SET FOR THE
3 PUBLIC AUCTION, ANNOUNCE, POST, OR PROVIDE A NOTICE THAT THE
4 PUBLIC AUCTION HAS BEEN ENJOINED OR HAS BEEN STAYED BY THE
5 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF
6 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED. THE PUBLIC AUCTION
7 SHALL NOT BE CONTINUED UNDER SUBSECTION (1) OF THIS SECTION.

8 (II) (A) UPON THE TERMINATION OF ANY INJUNCTION OR UPON THE
9 ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE BANKRUPTCY
10 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
11 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
12 PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
13 101 ET SEQ., AS AMENDED, AND UPON RECEIPT OF A REQUEST FROM THE
14 LAWFUL HOLDER TO RESTART THE AUCTION, THE TREASURER SHALL
15 RERECORD THE APPLICATION FOR PUBLIC AUCTION AND PROCEED WITH ALL
16 ADDITIONAL PUBLIC AUCTION PROCEDURES PROVIDED BY THIS ARTICLE
17 11.5 AS THOUGH THE PUBLIC AUCTION HAD JUST BEEN COMMENCED.

18 (B) IF THE REQUEST IS NOT RECEIVED BY THE TREASURER WITHIN
19 ONE YEAR FROM THE DATE OF THE TERMINATION OF ANY INJUNCTION OR
20 THE ENTRY OF A BANKRUPTCY COURT ORDER DISMISSING THE
21 BANKRUPTCY CASE, ABANDONING THE PROPERTY BEING AUCTIONED,
22 CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE
23 AUTOMATIC STAY, THE PUBLIC AUCTION SHALL BE WITHDRAWN
24 ACCORDING TO SUBSECTION (3)(b) OF THIS SECTION.

25 (c) (I) IF A PUBLIC AUCTION IS HELD IN VIOLATION OF THE
26 AUTOMATIC STAY PROVISIONS OF THE FEDERAL BANKRUPTCY CODE OF
27 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, AND AN ORDER IS

1 SUBSEQUENTLY ENTERED BY A BANKRUPTCY COURT OF COMPETENT
2 JURISDICTION DISMISSING THE BANKRUPTCY, ABANDONING THE PROPERTY
3 BEING AUCTIONED, OR CLOSING THE BANKRUPTCY CASE, OR AN ORDER IS
4 SUBSEQUENTLY ENTERED GRANTING RELIEF FROM THE AUTOMATIC STAY
5 PROVIDED BY THE FEDERAL BANKRUPTCY CODE, THEN THE TAX LIEN BEING
6 FORECLOSED IS DEEMED REINSTATED, AND THE TAX LIEN HAS THE SAME
7 PRIORITY AS IF THE PUBLIC AUCTION HAD NOT OCCURRED. IMMEDIATELY
8 UPON REINSTATEMENT, THE POWER OF PUBLIC AUCTION PROVIDED
9 THEREIN, IF ANY, IS DEEMED REVIVED.

10 (II) IF THE TREASURER IS NOTIFIED OF THE TAX LIEN BEING
11 REINSTATED PURSUANT TO THIS SUBSECTION (2)(c) BY THE ENTRY OF AN
12 ORDER DISMISSING THE BANKRUPTCY CASE, ABANDONING THE PROPERTY
13 BEING AUCTIONED, CLOSING THE BANKRUPTCY CASE, OR GRANTING RELIEF
14 FROM THE AUTOMATIC STAY PROVIDED BY THE FEDERAL BANKRUPTCY
15 CODE OF 1978, 11 U.S.C. SEC. 101 ET SEQ., AS AMENDED, NO LATER THAN
16 FIFTY CALENDAR DAYS PRIOR TO THE LAST POSSIBLE PUBLIC AUCTION
17 DATE PURSUANT TO SUBSECTIONS (1) AND (2)(e) OF THIS SECTION, THE
18 TREASURER SHALL SET A NEW DATE OF PUBLIC AUCTION AT LEAST
19 TWENTY-FOUR CALENDAR DAYS BUT NOT MORE THAN FORTY-NINE
20 CALENDAR DAYS AFTER THE DATE ON WHICH THE TREASURER RECEIVES
21 SUCH NOTICE. NO LATER THAN TEN BUSINESS DAYS AFTER RECEIVING
22 SUCH NOTICE, THE TREASURER SHALL MAIL AN AMENDED KNOWN
23 INTERESTED PARTY NOTICE CONTAINING THE DATE OF THE RESCHEDULED
24 PUBLIC AUCTION TO EACH PERSON APPEARING ON THE MOST RECENT
25 MAILING LIST. NO LATER THAN TWENTY CALENDAR DAYS AFTER
26 RECEIVING SUCH NOTICE, BUT NO LESS THAN TEN CALENDAR DAYS PRIOR
27 TO THE NEW DATE OF PUBLIC AUCTION, THE TREASURER SHALL PUBLISH

1 THE AMENDED KNOWN INTERESTED PARTY NOTICE, OMITTING THE COPIES
2 OF THE STATUTES, ONE TIME ONLY IN A NEWSPAPER OF GENERAL
3 CIRCULATION IN THE COUNTY WHERE THE PROPERTY IS LOCATED.

4 (III) IF THE LAWFUL HOLDER OF THE TAX LIEN REINSTATED
5 PURSUANT TO THIS SUBSECTION (2)(c) DOES NOT NOTIFY THE TREASURER
6 IN WRITING OF THE ENTRY OF AN ORDER DISMISSING THE BANKRUPTCY
7 CASE, ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
8 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
9 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
10 101 ET SEQ., AS AMENDED, WITHIN THE TIME ALLOWED UNDER SUBSECTION
11 (2)(c)(II) OF THIS SECTION, THE TREASURER SHALL ADMINISTRATIVELY
12 WITHDRAW THE PUBLIC AUCTION PURSUANT TO SUBSECTION (3)(b) OF THIS
13 SECTION UPON RECEIPT OF THE ORDER DISMISSING THE BANKRUPTCY CASE,
14 ABANDONING THE PROPERTY BEING AUCTIONED, CLOSING THE
15 BANKRUPTCY CASE, OR GRANTING RELIEF FROM THE AUTOMATIC STAY
16 PROVIDED BY THE FEDERAL BANKRUPTCY CODE OF 1978, 11 U.S.C. SEC.
17 101 ET SEQ., AS AMENDED.

18 (IV) ALL FEES AND COSTS OF PROVIDING AND PUBLISHING THE
19 AMENDED KNOWN INTERESTED PARTY NOTICE AND PUBLICATION ARE PART
20 OF THE PUBLIC AUCTION COSTS.

21 (d) IF A PUBLIC AUCTION IS SET ASIDE BY COURT ORDER, UNLESS
22 THE COURT ORDER SPECIFIES OTHERWISE, THE FOLLOWING PROCEDURES
23 APPLY:

24 (I) UPON RECEIPT OF THE COURT ORDER, THE TREASURER'S FEE IN
25 AN AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104
26 (1)(b)(XI), AND THE COSTS OF RECORDING THE COURT ORDER, THE
27 TREASURER SHALL ATTACH TO THE ORDER A COPY OF THE CERTIFICATE OF

1 OPTION FOR TREASURER'S DEED, ANY ASSIGNMENTS THEREOF, AND, IF
2 APPLICABLE, THE TREASURER'S DEED, EACH MARKED "NULL AND VOID",
3 AND RECORD THE ORDER TOGETHER WITH THESE DOCUMENTS.

4 (II) UPON RECORDATION OF THE COURT ORDER, THE CERTIFICATE
5 OF OPTION FOR TREASURER'S DEED IS DEEMED CANCELED AS IF THE PUBLIC
6 AUCTION HAD NOT OCCURRED, AND THE TAX LIEN IS DEEMED FULLY
7 REINSTATED WITH THE SAME LIEN PRIORITY AS IF THE PUBLIC AUCTION
8 HAD NOT OCCURRED.

9 (III) WITHIN TEN CALENDAR DAYS AFTER RECEIPT OF ALL
10 DOCUMENTS, FEES, AND COSTS SPECIFIED IN THIS SUBSECTION (2)(d), THE
11 TREASURER SHALL MAIL A COPY OF THE COURT ORDER TO EACH PERSON
12 ENTITLED TO RECEIVE THE KNOWN INTEREST PARTY NOTICE PURSUANT TO
13 SECTION 39-11.5-104.

14 (IV) (A) AFTER THE RECORDATION OF THE COURT ORDER, THE
15 LAWFUL HOLDER OR THE HOLDER'S ASSIGNEE MAY NOTIFY THE TREASURER
16 IN WRITING TO RESCHEDULE THE PUBLIC AUCTION WITHIN ONE YEAR OF
17 THE ISSUANCE OF THE ORDER. THE TREASURER SHALL SET A NEW DATE OF
18 PUBLIC AUCTION AT LEAST THIRTY CALENDAR DAYS BUT NOT MORE THAN
19 FORTY-FIVE CALENDAR DAYS AFTER THE DATE ON WHICH THE TREASURER
20 RECEIVES NOTICE TO SCHEDULE A NEW DATE OF PUBLIC AUCTION SUBJECT
21 TO THE REQUIREMENTS OF SUBSECTIONS (1) AND (2)(e) OF THIS SECTION,
22 BUT NOT EARLIER THAN THE SCHEDULED PUBLIC AUCTION DATE AS OF THE
23 DATE OF THE COURT ORDER.

24 (B) NO LATER THAN TEN CALENDAR DAYS AFTER RECEIVING
25 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS
26 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, THE TREASURER
27 SHALL MAIL A KNOWN INTERESTED PARTY NOTICE SETTING FORTH THE

1 RESCHEDULED DATE OF PUBLIC AUCTION TO EACH PERSON ENTITLED TO
2 RECEIVE THE KNOWN INTERESTED PARTY NOTICE PURSUANT TO SECTION
3 39-11.5-104.

4 (C) NO LATER THAN TWENTY CALENDAR DAYS AFTER RECEIVING
5 WRITTEN NOTICE PURSUANT TO SUBSECTION (2)(d)(IV)(A) OF THIS
6 SECTION TO SCHEDULE A NEW DATE OF PUBLIC AUCTION, BUT NO LESS
7 THAN TEN CALENDAR DAYS PRIOR TO THE NEW DATE OF PUBLIC AUCTION,
8 THE TREASURER SHALL PUBLISH THE KNOWN INTERESTED PARTY NOTICE
9 ONE TIME ONLY. THE PUBLICATION MUST BE IN THE FORMAT SPECIFIED FOR
10 PUBLICATION BY SECTION 39-11.5-104 (4).

11 (D) ALL FEES AND COSTS OF THE TREASURER FOR ACTIONS
12 PERFORMED PURSUANT TO THIS SECTION AND THE COST OF RECORDING THE
13 COURT ORDER AND DOCUMENTS INCORPORATED INTO THE COURT ORDER
14 BY ATTACHMENT ARE PART OF THE PUBLIC AUCTION COSTS.

15 (E) AFTER A PUBLIC AUCTION HAS BEEN SET ASIDE AND
16 SUBSEQUENTLY RESCHEDULED PURSUANT TO THIS SUBSECTION (2)(d)(IV),
17 THE PUBLIC AUCTION MAY BE CONTINUED IN ACCORDANCE WITH
18 SUBSECTIONS (1) AND (2)(e) OF THIS SECTION.

19 (F) IF A WRITTEN REQUEST TO RESCHEDULE THE PUBLIC AUCTION
20 IS NOT RECEIVED BY THE TREASURER WITHIN ONE YEAR OF THE ISSUANCE
21 OF THE ORDER, THE PUBLIC AUCTION MUST BE WITHDRAWN IN
22 ACCORDANCE WITH SUBSECTION (3)(b) OF THIS SECTION.

23 (e) THE PERIODS FOR WHICH A PUBLIC AUCTION MAY BE
24 CONTINUED UNDER THIS SUBSECTION (2) ARE IN ADDITION TO THE
25 TWELVE-MONTH PERIOD OF CONTINUANCE PROVIDED BY SUBSECTION (1)
26 OF THIS SECTION.

27 (3) **Withdrawal.** (a) IF THE LAWFUL HOLDER FILES WITH THE

1 TREASURER, PRIOR TO PUBLIC AUCTION, A WRITTEN WITHDRAWAL OF THE
2 APPLICATION FOR PUBLIC AUCTION, THE PUBLIC AUCTION IS TERMINATED.
3 THE TREASURER SHALL RECORD THE WITHDRAWAL WITH THE OFFICE OF
4 THE CLERK AND RECORDER AND COLLECT ALL FEES AND COSTS OWED AND
5 INCURRED, INCLUDING A WITHDRAWAL FEE IN AN AMOUNT EQUAL TO THE
6 AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(V). THE AMOUNT DUE
7 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS
8 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL
9 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL
10 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO
11 THE TAX LIEN.

12 (b) IF THERE IS NO PUBLIC AUCTION AND IF A WITHDRAWAL IS NOT
13 FILED WITHIN FORTY-FIVE CALENDAR DAYS AFTER THE LAST DATE OF
14 PUBLIC AUCTION PERMITTED BY LAW, THE TREASURER MAY TRANSMIT, BY
15 MAIL OR ELECTRONIC TRANSMISSION TO THE LAWFUL HOLDER, A NOTICE
16 THAT A WITHDRAWAL OF THE APPLICATION FOR PUBLIC AUCTION MAY BE
17 RECORDED BY THE TREASURER UNLESS A RESPONSE REQUESTING THAT
18 SUCH WITHDRAWAL BE DELAYED FOR NINETY CALENDAR DAYS IS
19 RECEIVED BY THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE
20 DATE THAT THE TREASURER'S NOTICE IS TRANSMITTED. IF SUCH A
21 RESPONSE IS RECEIVED BY THE TREASURER AND THERE IS NO PUBLIC
22 AUCTION NOR IS A WITHDRAWAL FILED WITHIN THE NINETY-DAY DELAY
23 PERIOD, THE TREASURER MAY RECORD A WITHDRAWAL OF THE
24 APPLICATION FOR PUBLIC AUCTION. IF NO SUCH RESPONSE IS RECEIVED BY
25 THE TREASURER WITHIN THIRTY CALENDAR DAYS AFTER THE NOTICE IS
26 TRANSMITTED, THE TREASURER MAY RECORD A WITHDRAWAL OF THE
27 APPLICATION FOR PUBLIC AUCTION AT ANY TIME AFTER THE EXPIRATION

1 OF THE THIRTY-DAY NOTICE PERIOD. THE TREASURER SHALL CAUSE THE
2 APPLICATION FOR PUBLIC AUCTION TO BE RECORDED IN THE OFFICE OF THE
3 COUNTY CLERK AND RECORDER. ALL UNPAID FEES AND COSTS OWED AND
4 INCURRED BY THE TREASURER, AS WELL AS A WITHDRAWAL FEE IN AN
5 AMOUNT EQUAL TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104
6 (1)(b)(VI), SHALL BE PAID BY THE LAWFUL HOLDER. THE AMOUNT DUE
7 ACCRUES INTEREST AT THE RATE PROVIDED BY LAW. UNTIL ALL AMOUNTS
8 DUE AND OWING ARE PAID, THE TREASURER IS ENTITLED TO HOLD ALL
9 DOCUMENTATION IN THE TREASURER'S POSSESSION AND TO WITHHOLD ALL
10 OTHER SERVICES REQUESTED BY THE LAWFUL HOLDER WITH RESPECT TO
11 THE TAX LIEN.

12 (4) **Redemption of tax lien prior to public auction.** IF THE TAX
13 LIEN IS REDEEMED PRIOR TO THE PUBLIC AUCTION, THE TREASURER SHALL:

- 14
- 15 (a) CANCEL THE PUBLIC AUCTION;
 - 16 (b) RECORD A CERTIFICATE OF REDEMPTION;
 - 17 (c) PROVIDE NOTICE OF THE CANCELLATION AND REDEMPTION;
- 18 AND
- 19 (d) COLLECT ANY FEES OR COSTS AT THE TIME OF THE REDEMPTION
20 IN ACCORDANCE WITH THIS ARTICLE 11.5.

21 **39-11.5-107. Location of public auction - electronic devices -**
22 **definition.** (1) THE TREASURER SHALL CONDUCT THE PUBLIC AUCTION IN
23 ANY BUILDING TEMPORARILY OR PERMANENTLY USED AS A COURTHOUSE,
24 IN ANY BUILDING WHERE THE OFFICE OF THE TREASURER IS LOCATED, OR
25 BY MEANS OF THE INTERNET OR OTHER ELECTRONIC MEDIUM.

26 (2) THE COUNTY AND ITS EMPLOYEES ACTING IN THEIR OFFICIAL
27 CAPACITY IN PREPARING, CONDUCTING, AND EXECUTING A PUBLIC

1 AUCTION PURSUANT TO THIS ARTICLE 11.5 ARE NOT LIABLE FOR THE
2 FAILURE OF A DEVICE THAT PREVENTS A PERSON FROM PARTICIPATING IN
3 A PUBLIC AUCTION. AS USED IN THIS SUBSECTION (2), "DEVICE" INCLUDES,
4 BUT IS NOT LIMITED TO, COMPUTER HARDWARE, A COMPUTER NETWORK,
5 A COMPUTER SOFTWARE APPLICATION, AND AN INTERNET WEBSITE.

6 **39-11.5-108. Conduct of public auction - conduct of treasurer**
7 **- bidding rules - method of payment.** (1) TO CONDUCT THE PUBLIC
8 AUCTION IN AN EFFICIENT AND EQUITABLE MANNER, THE TREASURER IS
9 GRANTED BROAD POWERS TO SET THE BIDDING RULES GOVERNING THE
10 PUBLIC AUCTION. SUCH POWERS INCLUDE:

11 (a) RECOGNIZING BUYERS IN NUMERICAL SEQUENCE, IN ROTATION,
12 OR IN THE ORDER IN WHICH BIDS ARE MADE;

13 (b) DETERMINING THE ORDER IN WHICH THE PUBLIC AUCTION IS
14 CONDUCTED; AND

15 (c) SETTING MINIMUM BID INCREASES.

16 (2) (a) THE TREASURER SHALL ANNOUNCE BIDDING RULES AT THE
17 BEGINNING OF THE PUBLIC AUCTION. THE BIDDING RULES APPLY TO ALL
18 BIDDERS THROUGHOUT THE PUBLIC AUCTION.

19 (b) IF THE PUBLIC AUCTION IS CONDUCTED BY MEANS OF THE
20 INTERNET OR OTHER ELECTRONIC MEDIUM, THE TREASURER SHALL POST
21 THE INTERNET BIDDING RULES ON THE ELECTRONIC MEDIUM AT LEAST
22 FOURTEEN CALENDAR DAYS BEFORE THE DATE OF SALE. THE BIDDING
23 RULES APPLY TO ALL BIDDERS THROUGHOUT THE PUBLIC AUCTION.

24 (3) NOTWITHSTANDING SUBSECTION (1) OF THIS SECTION, THE
25 TREASURER SHALL:

26 (a) ONLY ACCEPT BIDS THAT ARE GREATER THAN THE COMBINED
27 VALUE OF THE AMOUNT OWED TO THE LAWFUL HOLDER AND THE FEES AND

1 COSTS INCURRED BY THE TREASURER IN COMPLYING WITH THIS ARTICLE
2 11.5; AND

3 (b) NOT ACCEPT BIDS MADE BY A COUNTY OFFICIAL OR A COUNTY
4 EMPLOYEE ACTING IN THEIR INDIVIDUAL CAPACITY OR BY AN IMMEDIATE
5 FAMILY MEMBER OF A COUNTY OFFICIAL OR A COUNTY EMPLOYEE.

6 (4) WHEN THE TREASURER CONDUCTS A PUBLIC AUCTION IN
7 ACCORDANCE WITH THIS ARTICLE 11.5, THE TREASURER MAY ACCEPT
8 PAYMENT OF THE PURCHASE PRICE IN THE FORM OF CASH, CASHIERS
9 CHECK, BANK CHECK, OR ELECTRONIC FUNDS TRANSFER, SUBJECT TO THE
10 TREASURER'S BIDDING RULES.

11 **39-11.5-109. Treatment of an overbid.** (1) (a) ANY OVERBID
12 MUST BE PAID IN ORDER OF RECORDING PRIORITY TO JUNIOR LIENORS,
13 DETERMINED AS OF THE RECORDING DATE OF THE APPLICATION FOR PUBLIC
14 AUCTION ACCORDING TO THE RECORDS, WHO HAVE DULY FILED A NOTICE
15 OF INTENT TO REDEEM AND WHOSE LIENS HAVE NOT BEEN REDEEMED, IN
16 EACH CASE UP TO THE UNPAID AMOUNT OF EACH SUCH LIENOR'S LIEN PLUS
17 FEES AND COSTS. AFTER PAYMENT TO ALL LIENORS, ANY REMAINING
18 OVERBID SHALL BE PAID TO THE PROPERTY OWNER.

19 (b) A LIENOR OR LAWFUL HOLDER THAT IS NOT ENTITLED TO
20 REDEEM BY VIRTUE OF HOLDING A LIEN THAT IS RECORDED AFTER THE
21 APPLICATION FOR PUBLIC AUCTION OR BY NOT TIMELY FILING A NOTICE OF
22 INTENT TO REDEEM PURSUANT TO SECTION 39-11.5-111 OR 39-11.5-113
23 DOES NOT HAVE ANY CLAIM TO ANY PORTION OF THE OVERBID. A LAWFUL
24 HOLDER WHO ACCEPTS LESS THAN A FULL REDEMPTION PURSUANT TO
25 SECTION 39-11.5-111 (4)(c) ALSO DOES NOT HAVE ANY CLAIM TO ANY
26 PORTION OF THE OVERBID.

27 (c) THE TREASURER SHALL ONLY REDEEM THE PROPERTY TO A

1 LAWFUL HOLDER. THE TREASURER MAY ISSUE OVERBID FUNDS TO LIENORS
2 WHO COMPLY WITH THE REQUIREMENTS OF THIS ARTICLE 11.5, BUT SHALL
3 NOT REDEEM THE PROPERTY TO THOSE LIENORS.

4 (2) (a) THE TREASURER SHALL POST THE FOLLOWING STATEMENT
5 ON THE TREASURER'S OFFICE WEBSITE:

6 **NOTICE TO A PROPERTY OWNER OF A**
7 **PROPERTY FOR WHICH THE OPTION FOR**
8 **TREASURER'S DEED HAS BEEN SOLD AT PUBLIC**
9 **AUCTION:** If the option for a treasurer's deed for your
10 property is sold at a public auction for more than the total
11 owed to the lawful holder of a tax lien on your property and
12 to all other lien holders, please contact the treasurer's office
13 after the auction because you may have funds due to you.

14 (b) IN ORDER TO PAY THE PROPERTY OWNER AS REQUIRED
15 PURSUANT TO SUBSECTION (1) OF THIS SECTION, A TREASURER SHALL MAIL
16 THE PROPERTY OWNER A NOTICE REGARDING THE REMAINING OVERBID TO
17 THE BEST AVAILABLE ADDRESS NO LATER THAN THIRTY CALENDAR DAYS
18 AFTER THE CONCLUSION OF THE PUBLIC AUCTION. IF THE AMOUNT OF THE
19 REMAINING OVERBID IS EQUAL TO OR GREATER THAN TWENTY-FIVE
20 DOLLARS, THE TREASURER SHALL MAKE REASONABLE EFFORTS TO
21 IDENTIFY THE PROPERTY OWNER'S CURRENT ADDRESS.

22 (c) AN AGREEMENT TO PAY COMPENSATION TO RECOVER OR ASSIST
23 IN RECOVERING AN AMOUNT DUE TO THE PROPERTY OWNER FROM THE
24 TREASURER UNDER SUBSECTION (1) OF THIS SECTION IS NOT ENFORCEABLE.
25 A PERSON WHO INDUCES OR ATTEMPTS TO INDUCE ANOTHER PERSON TO
26 ENTER INTO SUCH AN AGREEMENT COMMITS A CLASS 2 MISDEMEANOR.

27 (3) (a) THE TREASURER SHALL HOLD ANY UNCLAIMED REMAINING

1 OVERBID FROM THE PUBLIC AUCTION IN ESCROW FOR SIX MONTHS FROM
2 THE DATE OF THE PUBLIC AUCTION. THE TREASURER IS ANSWERABLE FOR
3 THESE FUNDS WITHOUT INTEREST AT ANY TIME WITHIN SIX MONTHS AFTER
4 THE PUBLIC AUCTION TO ANY PERSON LEGALLY ENTITLED TO THE FUNDS.
5 THE TREASURER SHALL PAY ANY INTEREST EARNED ON THE ESCROWED
6 FUNDS TO THE COUNTY AT LEAST ANNUALLY.

7 [REDACTED]
8 (b) UNCLAIMED REMAINING OVERBIDS THAT ARE NOT CLAIMED
9 WITHIN SIX MONTHS FROM THE DATE OF THE SALE ARE UNCLAIMED
10 PROPERTY FOR PURPOSES OF THE "REVISED UNIFORM UNCLAIMED
11 PROPERTY ACT", ARTICLE 13 OF TITLE 38. THE TREASURER SHALL
12 TRANSFER THESE UNCLAIMED REMAINING OVERBIDS TO THE
13 ADMINISTRATOR IN ACCORDANCE WITH ARTICLE 13 OF TITLE 38.

14 (c) AFTER THE TREASURER TRANSFERS THE UNCLAIMED
15 REMAINING OVERBIDS TO THE ADMINISTRATOR OR TO THE GENERAL FUND
16 OF THE COUNTY, THE TREASURER IS DISCHARGED FROM ANY FURTHER
17 LIABILITY OR RESPONSIBILITY FOR THE MONEY.

18 **39-11.5-110. Procedure when purchaser fails to pay.** (1) IF A
19 PERSON BIDDING AT THE PUBLIC AUCTION FAILS TO PAY THE AMOUNT DUE,
20 AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED BY THE
21 TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF OPTION
22 FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE PUBLIC
23 AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO THE
24 TREASURER.

25 (2) IN A PUBLIC AUCTION CONDUCTED BY MEANS OF THE INTERNET
26 OR OTHER ELECTRONIC MEDIUM, IF A PERSON BIDDING FAILS TO PAY THE
27 AMOUNT DUE AT THE TIME OF SALE, OR WITHIN THE TIME PERIOD ALLOWED

1 BY THE TREASURER, THE TREASURER SHALL AWARD THE CERTIFICATE OF
2 OPTION FOR TREASURER'S DEED TO THE NEXT HIGHEST BIDDER FROM THE
3 PUBLIC AUCTION WHO TIMELY PAYS THE AMOUNT DUE FROM BIDDING TO
4 THE TREASURER.

5 (3) THE TREASURER MAY PROHIBIT A PERSON WHO FAILS TO PAY
6 THE AMOUNT DUE FROM BIDDING ON SALES UNDER THIS ARTICLE 11.5 FOR
7 UP TO FIVE YEARS.

8 **39-11.5-111. Redemption of the certificate of purchase by a**
9 **lawful holder - procedure. (1) Requirements for redemption.** A
10 LAWFUL HOLDER IS ENTITLED TO REDEEM THE CERTIFICATE OF PURCHASE
11 IF THE FOLLOWING REQUIREMENTS ARE MET TO THE SATISFACTION OF THE
12 TREASURER:

13 (a) THE LAWFUL HOLDER HAS, WITHIN EIGHT BUSINESS DAYS
14 AFTER THE PUBLIC AUCTION, FILED A NOTICE WITH THE TREASURER OF THE
15 LAWFUL HOLDER'S INTENT TO REDEEM;

16 (b) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF
17 INTENT TO REDEEM THE ORIGINAL CERTIFICATE OF PURCHASE AND ANY
18 ASSIGNMENT OF THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER,
19 OR CERTIFIED COPIES THEREOF. IF THE ORIGINAL CERTIFICATE OF
20 PURCHASE IS DELIVERED TO THE TREASURER, THE TREASURER SHALL
21 RETURN THE CERTIFICATE OF PURCHASE TO THE LAWFUL HOLDER AND
22 RETAIN A COPY.

23 (c) THE LAWFUL HOLDER HAS ATTACHED TO THE NOTICE OF INTENT
24 TO REDEEM A SIGNED AND PROPERLY ACKNOWLEDGED STATEMENT OF THE
25 LAWFUL HOLDER SETTING FORTH THE AMOUNT REQUIRED TO REDEEM THE
26 CERTIFICATE OF PURCHASE, INCLUDING PER DIEM INTEREST, THROUGH THE
27 END OF THE NINETEENTH BUSINESS DAY AFTER THE PUBLIC AUCTION WITH

1 THE SAME SPECIFICITY AND ITEMIZATION AS REQUIRED IN SECTION
2 38-38-106.

3 (2) **Request for redemption amount.** AT THE END OF THE PERIOD
4 IN WHICH A LAWFUL HOLDER MAY FILE AN INTENT TO REDEEM PURSUANT
5 TO THIS ARTICLE 11.5, IF A NOTICE OF INTENT TO REDEEM IS FILED BY A
6 LAWFUL HOLDER ENTITLED TO REDEEM UNDER THIS SECTION, THE
7 TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR OTHER ELECTRONIC
8 MEANS TO THE PURCHASER A WRITTEN REQUEST FOR A WRITTEN OR
9 ELECTRONIC STATEMENT OF ALL SUMS NECESSARY TO REDEEM.

10 (3) **Statement of redemption.** (a) UPON RECEIPT OF THE REQUEST
11 TRANSMITTED BY THE TREASURER PURSUANT TO SUBSECTION (2) OF THIS
12 SECTION, THE PURCHASER SHALL SUBMIT A SIGNED AND ACKNOWLEDGED
13 STATEMENT TO THE TREASURER, NO LATER THAN THIRTEEN BUSINESS
14 DAYS FOLLOWING THE PUBLIC AUCTION, SPECIFYING ALL SUMS NECESSARY
15 TO REDEEM AS OF THE DATE OF THE STATEMENT ■ ■ ALONG WITH THE
16 PER DIEM AMOUNTS THAT ACCRUE AFTER THE DATE OF SALE. THE
17 PURCHASER MAY AMEND THE STATEMENT AS NECESSARY TO REFLECT
18 ADDITIONAL SUMS ADVANCED AS ALLOWED BY LAW, BUT THE PURCHASER
19 SHALL NOT AMEND THE STATEMENT LATER THAN TWO BUSINESS DAYS
20 PRIOR TO THE COMMENCEMENT OF THE REDEMPTION PERIOD PURSUANT TO
21 SUBSECTION (4)(a) OF THIS SECTION.

22 (b) IF THE PURCHASER FAILS TO SUBMIT THE STATEMENT
23 DESCRIBED IN SUBSECTION (3)(a) OF THIS SECTION TO THE TREASURER
24 WITHIN THIRTEEN BUSINESS DAYS AFTER THE SALE, THE TREASURER MAY
25 CALCULATE THE AMOUNT NECESSARY TO REDEEM BY ADDING TO THE
26 SUCCESSFUL BID THE ACCRUED INTEREST FROM THE SALE THROUGH THE
27 REDEMPTION DATE. THE ACCRUED INTEREST IS CALCULATED BY

1 MULTIPLYING THE AMOUNT OF THE BID BY THE REGULAR RATE OF ANNUAL
2 INTEREST SPECIFIED IN THE UNDERLING TAX LIEN, DIVIDED BY THREE
3 HUNDRED SIXTY-FIVE AND THEN MULTIPLIED BY THE NUMBER OF DAYS
4 FROM THE DATE OF SALE THROUGH THE REDEMPTION DATE.

5 (c) THE TREASURER SHALL TRANSMIT BY MAIL, FACSIMILE, OR
6 OTHER ELECTRONIC MEANS TO THE LAWFUL HOLDER FILING THE NOTICE OF
7 INTENT TO REDEEM, PROMPTLY UPON RECEIPT, THE STATEMENT FILED BY
8 THE PURCHASER, OR IF NO SUCH STATEMENT IS FILED, THE TREASURER'S
9 ESTIMATE OF THE REDEMPTION FIGURE, WHICH THE TREASURER SHALL
10 TRANSMIT NO LATER THAN THE COMMENCEMENT OF THE REDEMPTION
11 PERIOD PURSUANT TO SUBSECTION (4)(a) OF THIS SECTION. ■

12 (4) **Redemption period.** (a) NO MORE THAN NINETEEN BUSINESS
13 DAYS NOR LESS THAN FIFTEEN BUSINESS DAYS AFTER A PUBLIC AUCTION
14 IS CONDUCTED PURSUANT TO THIS ARTICLE 11.5, THE REDEEMING LAWFUL
15 HOLDER MAY REDEEM THE CERTIFICATE OF PURCHASE BY PAYING TO THE
16 TREASURER, NO LATER THAN 12 NOON ON THE LAST DAY OF THE LAWFUL
17 HOLDER'S REDEMPTION PERIOD, IN A FORM SPECIFIED BY THE TREASURER,
18 THE AMOUNT FOR WHICH THE CERTIFICATE OF PURCHASE WAS SOLD AT
19 PUBLIC AUCTION WITH INTEREST FROM THE DATE OF SALE, TOGETHER WITH
20 ANY APPLICABLE FEES OR COSTS. INTEREST ON THE AMOUNT FOR WHICH
21 THE CERTIFICATE OF PURCHASE WAS SOLD IS CHARGED AT THE DEFAULT
22 RATE SPECIFIED IN THE UNDERLYING TAX LIEN.

23 ■
24 (b) IF THE STATEMENT DESCRIBED IN SUBSECTION (1)(c) OF THIS
25 SECTION SO STATES, OR UPON OTHER WRITTEN AUTHORIZATION FROM THE
26 PURCHASER OR THE THEN-CURRENT LAWFUL HOLDER OF THE CERTIFICATE
27 OF REDEMPTION, THE TREASURER MAY ACCEPT AS A FULL REDEMPTION AN

1 AMOUNT LESS THAN THE AMOUNT SPECIFIED IN SUBSECTION (3)(a) OF THIS
2 SECTION. ANY REDEMPTION UNDER THIS SECTION CONSTITUTES A FULL
3 REDEMPTION AND IS DEEMED TO BE PAYMENT OF ALL SUMS TO WHICH THE
4 LAWFUL HOLDER IS ENTITLED.

5 (5) **Certificate of redemption.** UPON RECEIPT OF THE
6 REDEMPTION PAYMENT PURSUANT TO SUBSECTION (4) OF THIS SECTION,
7 THE TREASURER SHALL EXECUTE AND RECORD A CERTIFICATE OF
8 REDEMPTION PURSUANT TO SECTION 39-11.5-112.

9 (6) **Redemption proceeds.** UPON THE EXPIRATION OF THE
10 REDEMPTION PERIOD UNDER THIS SECTION, THE TREASURER SHALL
11 DISBURSE ALL REDEMPTION PROCEEDS TO THE PERSONS ENTITLED TO
12 RECEIVE THEM.

13 (7) **Certificate of lawful holder.** A REDEEMING LAWFUL HOLDER
14 SHALL PAY TO THE TREASURER THE AMOUNT REQUIRED TO REDEEM AND
15 SHALL DELIVER TO THE TREASURER A SIGNED AND PROPERLY
16 ACKNOWLEDGED STATEMENT BY THE LAWFUL HOLDER SHOWING THE
17 AMOUNT OWING ON SUCH LIEN, INCLUDING PER DIEM INTEREST AND FEES
18 AND COSTS ACTUALLY INCURRED THAT ARE PERMITTED BY SUBSECTION (6)
19 OF THIS SECTION AND FOR WHICH THE LAWFUL HOLDER HAS SUBMITTED TO
20 THE TREASURER RECEIPTS, INVOICES, EVIDENCE OF ELECTRONIC
21 ACCOUNT-TO-ACCOUNT TRANSFERS, OR COPIES OF LOAN SERVICING
22 COMPUTER SCREENS EVIDENCING THE FEES AND COSTS AND VERIFYING
23 THAT THE FEES AND COSTS WERE ACTUALLY INCURRED AS OF THE DATE OF
24 THE STATEMENT OF REDEMPTION WITH THE PER DIEM AMOUNTS THAT
25 ACCRUE THEREAFTER. AT ANY TIME BEFORE THE EXPIRATION OF A LAWFUL
26 HOLDER REDEMPTION PERIOD, THE REDEEMING LAWFUL HOLDER MAY
27 SUBMIT A REVISED OR CORRECTED CERTIFICATE.

1 **(8) Payment of fees and costs.** A LAWFUL HOLDER MAY, DURING
2 THE LAWFUL HOLDER REDEMPTION PERIOD DESCRIBED IN SUBSECTION (4)
3 OF THIS SECTION, PAY THE FEES AND COSTS THAT THE PURCHASER MAY
4 PAY.

5 **(9) Misstatement of redemption amount.** IF AN AGGRIEVED
6 PERSON CONTESTS THE AMOUNT SET FORTH IN THE STATEMENT FILED BY
7 A LAWFUL HOLDER PURSUANT TO SUBSECTION (1)(c) OF THIS SECTION OR
8 BY A PURCHASER PURSUANT TO SUBSECTION (3)(a) OF THIS SECTION AND
9 A COURT DETERMINES THAT THE LAWFUL HOLDER OR PURCHASER HAS
10 MADE A MATERIAL MISSTATEMENT ON THE STATEMENT WITH RESPECT TO
11 THE AMOUNT DUE AND OWING TO THE LAWFUL HOLDER OR THE
12 PURCHASER, THE COURT SHALL, IN ADDITION TO OTHER RELIEF, AWARD TO
13 THE AGGRIEVED PERSON THE AGGRIEVED PERSON'S COURT COSTS AND
14 REASONABLE ATTORNEY FEES AND COSTS.

15 **(10) No partial redemption.** A LAWFUL HOLDER HOLDING A LIEN
16 ON LESS THAN ALL OF, OR A PARTIAL INTEREST IN, THE PROPERTY SHALL
17 REDEEM THE ENTIRE PROPERTY. NO PARTIAL REDEMPTION IS PERMITTED
18 UNDER THIS ARTICLE 11.5. THE PRIORITY OF LIENS FOR PURPOSES OF THIS
19 SECTION IS TO BE DETERMINED WITHOUT CONSIDERATION OF THE FACT
20 THAT THE LIEN RELATES TO ONLY A PORTION OF THE PROPERTY OR TO A
21 PARTIAL INTEREST THEREIN.

22 **39-11.5-112. Certificate of redemption - issuance.** (1) NO
23 SOONER THAN FIFTEEN BUSINESS DAYS FOLLOWING A PUBLIC AUCTION BUT
24 NO LATER THAN FIVE BUSINESS DAYS FOLLOWING A TREASURER'S RECEIPT
25 OF REDEMPTION MONEY PAID UNDER SECTION 39-11.5-111, THE
26 TREASURER SHALL EXECUTE AND RECORD IN EACH COUNTY WHERE THE
27 PROPERTY OR A PORTION THEREOF IS LOCATED A CERTIFICATE OF

1 REDEMPTION CONTAINING:

2 (a) THE NAME OF THE LAWFUL HOLDER;

3 (b) THE NAME AND ADDRESS OF THE PERSON REDEEMING;

4 (c) THE REDEMPTION AMOUNT PAID;

5 (d) THE DATE OF SALE;

6 (e) THE DESCRIPTION OF THE PROPERTY REDEEMED; AND

7 (f) THE TREASURER'S SALE NUMBER.

8 (2) THE TREASURER SHALL RETAIN THE RECORDED CERTIFICATE OF
9 REDEMPTION IN THE TREASURER'S RECORDS.

10 (3) THE FAILURE OF THE TREASURER TO COMPLY WITH THE
11 PROVISIONS OF THIS SECTION DOES NOT AFFECT THE VALIDITY OF THE SALE
12 OR THE RIGHTS OF THE GRANTEE OF THE CONFIRMATION DEED.

13 **39-11.5-113. Payment of overbid amount by a lienor -**
14 **procedure. (1) Requirements for payment of overbid amount.** A
15 LIENOR IS ENTITLED TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID
16 AMOUNT, IF THE FOLLOWING REQUIREMENTS ARE MET TO THE
17 SATISFACTION OF THE TREASURER:

18 (a) THE LIENOR'S LIEN IS A LIEN THAT IS CREATED OR RECOGNIZED
19 BY STATE OR FEDERAL STATUTE OR BY JUDGMENT OF A COURT OF
20 COMPETENT JURISDICTION;

21 (b) THE LIEN IS A JUNIOR LIEN;


22 (c) THE LIENOR'S LIEN APPEARS BY INSTRUMENTS THAT WERE
23 DULY RECORDED IN THE OFFICE OF THE CLERK AND RECORDER OF THE
24 COUNTY PRIOR TO THE TREASURER RECORDING THE APPLICATION FOR
25 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103. IF, PRIOR TO THE
26 DATE AND TIME OF THE TREASURER'S RECORDING OF THE APPLICATION FOR
27 PUBLIC AUCTION PURSUANT TO SECTION 39-11.5-103 (2), A LIEN WAS

1 RECORDED IN AN INCORRECT COUNTY, THE LIENOR'S RIGHTS UNDER THIS
2 SECTION ARE VALID ONLY IF THE LIEN IS RERECORDED IN THE CORRECT
3 COUNTY AT LEAST FIFTEEN CALENDAR DAYS PRIOR TO THE PUBLIC
4 AUCTION.

5 (d) THE LIENOR HAS, WITHIN EIGHT BUSINESS DAYS AFTER THE
6 PUBLIC AUCTION, FILED A NOTICE WITH THE TREASURER OF THE LIENOR'S
7 INTENT TO RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT.

8 (e) THE LIENOR HAS ATTACHED TO THE NOTICE OF INTENT TO
9 REDEEM THE ORIGINAL INSTRUMENT AND ANY ASSIGNMENT OF THE LIEN
10 TO THE PERSON ATTEMPTING TO RECEIVE PAYMENT OF A PORTION OF THE
11 OVERBID AMOUNT, OR CERTIFIED COPIES THEREOF, OR IN THE CASE OF A
12 QUALIFIED HOLDER AS DEFINED IN SECTION 38-38-100.3 (20), A COPY OF
13 THE INSTRUMENT EVIDENCING THE LIEN AND ANY ASSIGNMENT OF THE
14 LIEN TO THE PERSON ATTEMPTING TO RECEIVE PAYMENT OF A PORTION OF
15 THE OVERBID AMOUNT. IF THE ORIGINAL INSTRUMENT IS DELIVERED TO
16 THE TREASURER, THE TREASURER SHALL RETURN THE ORIGINAL
17 INSTRUMENT TO THE LIENOR AND RETAIN A COPY.

18 (f) THE LIENOR HAS ATTACHED TO THE NOTICE OF INTENT TO
19 RECEIVE PAYMENT OF A PORTION OF THE OVERBID AMOUNT A SIGNED AND
20 PROPERLY ACKNOWLEDGED STATEMENT OF THE LIENOR SETTING FORTH
21 THE AMOUNT REQUIRED TO REDEEM THE LIENOR'S LIEN, INCLUDING PER
22 DIEM INTEREST, THROUGH THE END OF THE NINETEENTH BUSINESS DAY
23 AFTER THE PUBLIC AUCTION WITH THE SAME SPECIFICITY AND ITEMIZATION
24 AS REQUIRED IN SECTION 38-38-106.

25 
26 (2) **Overbid payment proceeds.** UPON THE EXPIRATION OF THE
27 OVERBID AMOUNT PAYMENT PERIOD UNDER THIS SECTION, THE TREASURER

1 SHALL DISBURSE ALL **OVERBID AMOUNT PAYMENT** PROCEEDS TO THE
2 PERSONS ENTITLED TO RECEIVE THEM.

3 **(3) Misstatement of redemption amount.** IF AN AGGRIEVED
4 PERSON CONTESTS THE AMOUNT SET FORTH IN THE STATEMENT FILED BY
5 A LIENOR PURSUANT TO SUBSECTION (1)(f) OF THIS SECTION AND A COURT
6 DETERMINES THAT THE LIENOR HAS MADE A MATERIAL MISSTATEMENT ON
7 THE STATEMENT WITH RESPECT TO THE AMOUNT DUE AND OWING TO THE
8 LIENOR, THE COURT SHALL, IN ADDITION TO OTHER RELIEF, AWARD TO THE
9 AGGRIEVED PERSON THE AGGRIEVED PERSON'S COURT COSTS AND
10 REASONABLE ATTORNEY FEES AND COSTS.

11 **39-11.5-114. Federal redemption rights.** ANY REDEMPTION
12 RIGHTS GRANTED UNDER FEDERAL LAW ARE SEPARATE AND DISTINCT
13 FROM THE REDEMPTION RIGHTS GRANTED UNDER THIS ARTICLE 11.5. ALL
14 LIENS THAT ARE JUNIOR TO A TAX LIEN PURSUANT TO THIS ARTICLE 11.5
15 ARE DIVESTED BY THE PUBLIC AUCTION CONDUCTED IN ACCORDANCE WITH
16 THIS ARTICLE 11.5, SUBJECT TO THE REDEMPTION RIGHTS PROVIDED IN
17 THIS ARTICLE 11.5. THE TREASURER CONDUCTING A PUBLIC AUCTION
18 UNDER THIS ARTICLE 11.5 IS NOT DESIGNATED TO RECEIVE REDEMPTIONS
19 UNDER FEDERAL LAW.

20 **39-11.5-115. Certificate of option for treasurer's deed -**
21 **assignability.** (1) THE TREASURER SHALL PREPARE, SIGN, AND RETAIN
22 FOR SAFEKEEPING OR DELIVER TO THE PURCHASER A CERTIFICATE OF
23 OPTION FOR TREASURER'S DEED DESCRIBING THE PROPERTY AND
24 CONFIRMING, EXCEPT IN THE CASE OF THE PURCHASER DESCRIBED IN
25 SECTION **39-11.5-101 (14)(c)**, THAT PAYMENT HAS BEEN MADE. THE
26 TREASURER MAY CHARGE THE PURCHASER A FEE IN **AN AMOUNT EQUAL TO**
27 **THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV)** FOR EACH

1 SUCH CERTIFICATE.

2 (2) THE CERTIFICATE OF OPTION FOR TREASURER'S DEED IS
3 ASSIGNABLE BY ENDORSEMENT, AND AN ASSIGNMENT THEREOF, WHEN
4 ENTERED UPON THE RECORD OF SALES IN THE OFFICES OF THE COUNTY
5 CLERK AND RECORDER AND THE TREASURER, VESTS IN THE ASSIGNEE OR
6 THE ASSIGNEE'S LEGAL REPRESENTATIVE ALL THE RIGHT AND TITLE OF THE
7 PURCHASER.

8 (3) UPON THE ISSUANCE OF A CERTIFICATE OF OPTION, IF THE
9 LAWFUL HOLDER HAS NOT REDEEMED PURSUANT TO SECTION 39-11.5-111,
10 THE TREASURER SHALL DISBURSE THE REMAINING PROCEEDS THAT THE
11 LAWFUL HOLDER IS ENTITLED TO FROM THE PUBLIC ACTION TO LAWFUL
12 HOLDER TO RECEIVE THEM.

13 **39-11.5-116. Presentation of certificate of option for**
14 **treasurer's deed for deed - fee - purchase by a local government.**

15 (1) THE TREASURER SHALL MAKE OUT AND DELIVER A DEED FOR EACH
16 LOT, PARCEL, INTEREST, OR IMPROVEMENT FOR WHICH A CERTIFICATE OF
17 OPTION FOR TREASURER'S DEED WAS SOLD AND WHICH REMAINS
18 UNREDEEMED ON DEMAND OF:

19 (a) THE PURCHASER OR LAWFUL HOLDER OF A CERTIFICATE OF
20 OPTION FOR TREASURER'S DEED ISSUED PURSUANT TO SECTION
21 39-11.5-115; OR

22 (b) THE HOLDER OF AN ORDER ISSUED BY THE BOARD OF COUNTY
23 COMMISSIONERS PURSUANT TO SUBSECTION (3) OF THIS SECTION.

24 (2) THE TREASURER IS ENTITLED TO A FEE IN AN AMOUNT EQUAL
25 TO THE AMOUNT ESTABLISHED IN SECTION 38-37-104 (1)(b)(IV) FOR:

26 (a) EACH DEED MADE AND ACKNOWLEDGED BY THE TREASURER
27 PURSUANT TO THIS SECTION; AND

1 (b) EACH DEED ACKNOWLEDGED BY THE TREASURER PURSUANT TO
2 THIS SECTION.

3 (3) (a) IF A CERTIFICATE OF OPTION FOR TREASURER'S DEED IS LOST
4 OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER AND THE
5 PROPERTY HAS NOT BEEN REDEEMED, A CLAIMANT MAY FILE A CLAIM WITH
6 THE TREASURER.

7 (b) AFTER REVIEWING A CLAIM FILED BY A CLAIMANT PURSUANT
8 TO SUBSECTION (3)(a) OF THIS SECTION, THE TREASURER MAY ISSUE AN
9 ORDER STATING THAT THE CERTIFICATE OF OPTION FOR TREASURER'S DEED
10 WAS LOST OR WRONGFULLY WITHHELD FROM THE RIGHTFUL OWNER. THE
11 TREASURER SHALL DELIVER SUCH AN ORDER TO THE CLAIMANT AND FILE
12 A COPY OF THE CERTIFICATE WITH THE CLERK AND RECORDER.

13 (4) (a) WHENEVER ANY CERTIFICATE OF OPTION FOR TREASURER'S
14 DEED IS BID ON BY OR FOR A CITY, TOWN, OR CITY AND COUNTY AT A
15 PUBLIC AUCTION, SUCH CITY, TOWN, OR CITY AND COUNTY IS ENTITLED TO
16 A DEED, IN THE SAME MANNER AS OTHER PURCHASERS AT SUCH PUBLIC
17 AUCTIONS.

18 (b) THE TREASURER OF A COUNTY, CITY, TOWN, OR CITY AND
19 COUNTY THAT PURCHASES A CERTIFICATE OF OPTION FOR TREASURER'S
20 DEED AT A PUBLIC AUCTION MAY ASSIGN AND DELIVER THE RESULTING
21 DEED. IN SO DOING, THE TREASURER SHALL CHARGE AN AMOUNT EQUAL
22 TO THE COMBINATION OF:

23 (I) THE AMOUNT PAID AT THE PUBLIC AUCTION BY THE COUNTY,
24 CITY, TOWN, OR CITY AND COUNTY;

25 (II) ANY INTEREST AND COSTS THAT ACCRUED ON THE AMOUNT
26 PAID AT THE PUBLIC AUCTION BY THE COUNTY, CITY, TOWN, OR CITY AND
27 COUNTY; AND

1 (III) ANY FEE AMOUNT DETERMINED BY THE BOARD OF COUNTY
2 COMMISSIONERS OR OTHER BOARD AUTHORIZED TO PERFORM THE DUTIES
3 OF A BOARD OF COUNTY COMMISSIONERS.

4 **39-11.5-117. Fees and costs.** ALL FEES AND COSTS INCURRED
5 PURSUANT TO THIS ARTICLE 11.5 ARE CHARGEABLE AS ADDITIONAL
6 AMOUNTS OWING UNDER THE TAX LIEN. THE TREASURER SHALL
7 COLLECT FROM THE LAWFUL HOLDER, PRIOR TO HOLDING THE PUBLIC
8 AUCTION.

9 **39-11.5-118. Abbreviations, letters, and figures may be used.**
10 IN ALL ADVERTISEMENTS FOR THE PUBLIC AUCTION AND IN ENTRIES
11 REQUIRED TO BE MADE BY THE ASSESSOR, COUNTY CLERK AND RECORDER,
12 TREASURER, OR OTHER COUNTY OFFICERS IN LISTS, BOOKS, ROLLS,
13 CERTIFICATES, RECEIPTS, DEEDS, OR NOTICES, THE ASSESSOR, COUNTY
14 CLERK AND RECORDER, TREASURER OR OTHER COUNTY OFFICER MAY USE
15 LETTERS, FIGURES, AND ABBREVIATIONS TO DENOTE TOWNSHIPS, RANGES,
16 SECTIONS, PARTS OF SECTIONS, LOTS, BLOCKS, DATES AND AMOUNTS OF
17 TAXES, DELINQUENT INTEREST, AND COSTS.

18 **39-11.5-119. Interaction with other law.** NOTWITHSTANDING
19 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A PURCHASER,
20 LAWFUL HOLDER, OR TREASURER SHALL FOLLOW THE PROCEDURES
21 ESTABLISHED IN THIS ARTICLE 11.5 AND SHALL NOT FOLLOW THE
22 PROCEDURES ESTABLISHED IN ARTICLE 11 OF TITLE 39. NOTWITHSTANDING
23 ANY LAW TO THE CONTRARY, ON OR AFTER JULY 1, 2024, A TREASURER
24 SHALL NOT ISSUE A DEED PURSUANT TO ARTICLE 11 OF TITLE 39.

25 **SECTION 6. Effective date.** This act takes effect July 1, 2024.

26 **SECTION 7. Safety clause.** The general assembly finds,
27 determines, and declares that this act is necessary for the immediate

1 preservation of the public peace, health, or safety or for appropriations for
2 the support and maintenance of the departments of the state and state
3 institutions.